

EXHIBIT “J”

DECLARATION OF DARRELL W. SCOTT

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

JAN 24 2005

In Re: W.R. GRACE & CO., et al.,

)
DEBTORS.) CHAPTER 11
) BANKRUPTCY NO. 01-01139 (JJF)
) (Jointly Administered)
)
)

NOTICE OF WITHDRAWAL AND
SUBSTITUTION OF COUNSEL

PLEASE TAKE NOTICE that the law firm of Lukins & Annis, P.S. hereby intends to withdraw as attorneys in the above matter, and that Darrell W. Scott, formerly a partner at Lukins & Annis, will continue representation of certain creditors and will be substituted as attorney. All future pleadings and papers should be served on Darrell W. Scott at the following address:

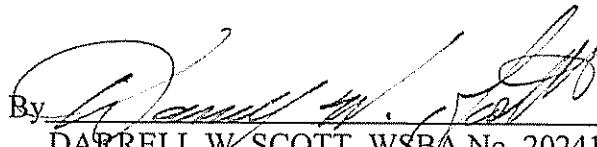
Darrell W. Scott
The Scott Law Group, P.S.
926 W. Sprague Avenue, Suite 583
Spokane, WA 99201
Phone: (509) 455-3966

DATED this 30th day of December, 2004.

LUKINS & ANNIS, P.S.

By 
TERENCE R. WHITTEN, WSBA No. 03254

THE SCOTT LAW GROUP, P.S.

By 

DARRELL W. SCOTT, WSBA No. 20241

926 W. Sprague Avenue, #583

Spokane, WA 99201